



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: DOWNSVILLE SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** DOWNSVILLE SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

**When was utility organized?** 2/24/1978

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS MARLYS SEIPEL

**Title:** DEPUTY CLERK

**Office Address:**

P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

**Telephone:** (715) 283 - 4441

**Fax Number:**

**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** STEVE PALECEK

**Title:** SENIOR ACCOUNTANT

**Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY  
P.O. BOX 690  
EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 858 - 6654 EXT

**Fax Number:** (715) 832 - 2345

**E-mail Address:** spalecek@wipfli.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR MARK SMITH

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 37  
DOWNSVILLE, WI 54735-0037

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:** WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY

P.O. BOX 690

EAU CLAIRE, WI 54702-0690

**Telephone:** (715) 832 - 3407**Fax Number:** (715) 832 - 2345**E-mail Address:****Date of most recent audit report:** 2/3/2004**Period covered by most recent audit:** JANUARY 1, 2003 TO DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR BEN TOPPER**Title:** UTILITY SUPERINTENDENT**Office Address:**

P.O. BOX 37

DOWNSVILLE, WI 54735-0037

**Telephone:** (715) 664 - 8577**Fax Number:****E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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MR JAMES CARDIFF, COMMISSIONER

MR LOUIS MURRAY, COMMISSIONER

MR MARK SMITH, PRESIDENT

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**Is sewer service rendered by the utility? YES****If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES****Date of Ordinance:** 2/24/1978**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**      NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	43,805	49,048	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	30,651	26,580	2
Depreciation Expense (403)	3,634	13,050	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,014	887	5
<b>Total Operating Expenses</b>	<b>35,299</b>	<b>40,517</b>	
<b>Net Operating Income</b>	<b>8,506</b>	<b>8,531</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>8,506</b>	<b>8,531</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	408	367	9
Miscellaneous Nonoperating Income (421)	172,498	(3,934)	10
<b>Total Other Income</b>	<b>172,906</b>	<b>(3,567)</b>	
<b>Total Income</b>	<b>181,412</b>	<b>4,964</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	19,661	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>19,661</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>161,751</b>	<b>4,964</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	12,065	8,450	13
Amortization of Debt Discount and Expense (428)	62	63	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
<b>Total Interest Charges</b>	<b>12,127</b>	<b>8,513</b>	
<b>Net Income</b>	<b>149,624</b>	<b>(3,549)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(247,342)	(243,793)	19
Balance Transferred from Income (433)	149,624	(3,549)	20
Miscellaneous Credits to Surplus (434)	407,682	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>309,964</b>	<b>(247,342)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	43,805		43,805	1
<b>Total (Acct. 400):</b>	<b>43,805</b>	<b>0</b>	<b>43,805</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	30,651		30,651	2
<b>Total (Acct. 401):</b>	<b>30,651</b>	<b>0</b>	<b>30,651</b>	
<b>Depreciation Expense (403):</b>				
Derived	3,634		3,634	3
<b>Total (Acct. 403):</b>	<b>3,634</b>	<b>0</b>	<b>3,634</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,014		1,014	5
<b>Total (Acct. 408):</b>	<b>1,014</b>	<b>0</b>	<b>1,014</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>8,506</b>	<b>0</b>	<b>8,506</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST AND DIVIDENDS	408	0	408	10
<b>Total (Acct. 419):</b>	<b>408</b>	<b>0</b>	<b>408</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		87,624	87,624	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NON REGULATED SEWER DEPARTMENT INCOME	10,020	74,854	<b>84,874 12</b>
<b>Total (Acct. 421):</b>	<b>10,020</b>	<b>162,478</b>	<b>172,498</b>
<b>TOTAL OTHER INCOME:</b>	<b>10,428</b>	<b>162,478</b>	<b>172,906</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	<b>0 13</b>
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		10,521	<b>10,521 14</b>
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT-SE	0	9,140	<b>9,140 15</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>19,661</b>	<b>19,661</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>19,661</b>	<b>19,661</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	12,065		<b>12,065 16</b>
<b>Total (Acct. 427):</b>	<b>12,065</b>	<b>0</b>	<b>12,065</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT ISSUANCE COSTS	62		<b>62 17</b>
<b>Total (Acct. 428):</b>	<b>62</b>	<b>0</b>	<b>62</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		<b>0 18</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		<b>0 19</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		<b>0 20</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>12,127</b>	<b>0</b>	<b>12,127</b>
<b>NET INCOME:</b>	<b>6,807</b>	<b>142,817</b>	<b>149,624</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(247,342)	0	(247,342) 22
<b>Total (Acct. 216):</b>	<b>(247,342)</b>	<b>0</b>	<b>(247,342)</b>
Balance Transferred from Income (433):			
Derived	6,807	142,817	149,624 23
<b>Total (Acct. 433):</b>	<b>6,807</b>	<b>142,817</b>	<b>149,624</b>
Miscellaneous Credits to Surplus (434):			
CONTRIBUTIONS CLOSED TO SURPLUS PER 05-US-105	0	407,682	407,682 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>407,682</b>	<b>407,682</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 27
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(240,535)</b>	<b>550,499</b>	<b>309,964</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	43,805	0	0	0	43,805	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>43,805</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,805</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	619,874	532,578	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	341,141	182,687	<b>2</b>
<b>Net Utility Plant</b>	<b>278,733</b>	<b>349,891</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	637,161	533,164	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	479,377	283,668	<b>4</b>
<b>Net Nonutility Property</b>	<b>157,784</b>	<b>249,496</b>	
Investment in Municipality (123)	1,550	716	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	15,624	15,509	<b>7</b>
<b>Total Other Property and Investments</b>	<b>174,958</b>	<b>265,721</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	42,639	20,378	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	10,250	7,090	<b>11</b>
Other Accounts Receivable (143)	12,657	16,707	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	15,488	15,488	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>81,034</b>	<b>59,663</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	941	1,004	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>941</b>	<b>1,004</b>	
<b>Total Assets and Other Debits</b>	<b>535,666</b>	<b>676,279</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	309,964	(247,342)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>309,964</b>	<b>(247,342)</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	156,000	163,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	55,000	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>211,000</b>	<b>163,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	10,943	15,523	<b>28</b>
Payables to Municipality (233)	0	4,352	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	(156)	0	<b>31</b>
Interest Accrued (237)	3,915	0	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>14,702</b>	<b>19,875</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	740,746	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>535,666</b>	<b>676,279</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	532,578	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	165,095	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	440,833	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	13,946				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>619,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	181,044	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	160,097	0	0	0	12
<b>Total Accumulated Provision</b>	<b>341,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>278,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	182,687				<b>182,687</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	3,634				<b>3,634</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	286				<b>286</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>3,920</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,920</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,563				<b>5,563</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,563</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,563</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>181,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>181,044</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.65%					<b>22</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	10,521				<b>10,521</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	149,576				<b>149,576</b>	<b>10</b>
<b>Total credits</b>	<b>160,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,097</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	0				<b>0</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>160,097</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>160,097</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>19</b>
If yes, what is the rate?	2.65%					<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	533,164	105,484	1,487	<b>637,161</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>533,164</b>	<b>105,484</b>	<b>1,487</b>	<b>637,161</b>	
Less accum. prov. depr. & amort. (122)	283,668	197,196	1,487	<b>479,377</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>249,496</b>	<b>(91,712)</b>	<b>0</b>	<b>157,784</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
RECDS \$108,000 40yr Sewer revenue bond	36	428	515	1
RECDS \$132,000 40yr Water revenue bond	26	428	426	2
<b>Total</b>			<b>941</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>0</u></u>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
RECDS \$132,000 WATER 40-YEAR BOND	09/08/1978	08/01/2018	5.00%	86,000	<b>1</b>
RECDS \$108,000 Sewer 40-Year Bond	09/08/1978	08/01/2018	5.00%	70,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>156,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
\$55,000 PROMISSORY NOTE PAYABLE	07/08/2003	07/08/2006	2.95%	55,000	1
<b>Total for Account 224</b>				<b>55,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,014	2
Charged electric department expense		3
Charged sewer department expense	947	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,961</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,050	7
PSC Remainder Assessment	67	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>2,117</b>	
<b>Balance end of year</b>	<b>(156)</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
RECDS Sewer Bond	0	5,046	3,650	1,396	1
RECDS Water Bond	0	6,208	4,500	1,708	2
<b>Subtotal</b>	<b>0</b>	<b>11,254</b>	<b>8,150</b>	<b>3,104</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
\$55,000 PROMISORY NOTE	0	811	0	811	4
<b>Subtotal</b>	<b>0</b>	<b>811</b>	<b>0</b>	<b>811</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>12,065</b>	<b>8,150</b>	<b>3,915</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
DELINQUENT PUBLIC FIRE PROTECTION DUE FROM TOWN	227	1
DELINQUENT SPECIAL ASSESSMENTS DUE FROM TOWN	489	2
DELINQUENT WATER AND SEWER BILLS DUE FROM TOWN	834	3
<b>Total (Acct. 123):</b>	<b>1,550</b>	
<b>Other Investments (124):</b>		
NONE		4
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
RESERVED SAVINGS ACCOUNT	15,624	5
<b>Total (Acct. 125):</b>	<b>15,624</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	7,163	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS FOR WELL PROJECT	3,087	10
<b>Total (Acct. 142):</b>	<b>10,250</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	12,657	11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>12,657</b>	
<b>Receivables from Municipality (145):</b>		
2003 PUBLIC FIRE PROTECTION	15,488	14
<b>Total (Acct. 145):</b>	<b>15,488</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	17
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	18
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	19
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	138,189	0	0	0	<b>138,189</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	181,865	0	0	0	<b>181,865</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
NONE					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>(43,676)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(43,676)</b>	
Net Operating Income	8,506	0	0	0	<b>8,506</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Taxes Accrued (Acct. 236) (Page F-16)

#### General footnotes

The utility overpaid its withholding taxes in 2003 and will apply the overpayment in 2004.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	412,583	0	0	328,163	0	<b>740,746</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
CLOSE OUT JANUARY 1, 2003 PER 05-US-105	412,583			328,163		<b>740,746</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	43,195	47,549	1
<b>Total Sales of Water</b>	<b>43,195</b>	<b>47,549</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	81	86	2
Other Water Revenues (474)	529	1,413	3
Amortization of Construction Grants (475)		0	4
<b>Total Other Operating Revenues</b>	<b>610</b>	<b>1,499</b>	
<b>Total Operating Revenues</b>	<b>43,805</b>	<b>49,048</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	16,469	17,628	5
General Operating Expenses (680-690)	14,182	8,952	6
<b>Total Operation and Maintenance Expenses</b>	<b>30,651</b>	<b>26,580</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	3,634	13,050	7
Amortization Expense (404)		0	8
Taxes (408)	1,014	887	9
<b>Total Other Operating Expenses</b>	<b>4,648</b>	<b>13,937</b>	
<b>Total Operating Expenses</b>	<b>35,299</b>	<b>40,517</b>	
<b>NET OPERATING INCOME</b>	<b>8,506</b>	<b>8,531</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	1	15	80	1
Commercial	1	143	538	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>158</b>	<b>618</b>	
Metered Sales to General Customers (461)				
Residential	70	3,157	15,917	4
Commercial	14	2,840	8,925	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>84</b>	<b>5,997</b>	<b>24,842</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		15,488	8
Other Sales to Public Authorities (464)	4	702	2,247	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>91</b>	<b>6,857</b>	<b>43,195</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	15,488	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>15,488</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	81	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>81</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	283	7
<b>Other (specify):</b>		
MISCELLANEOUS	246	8
<b>Total Other Water Revenues (474)</b>	<b>529</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	10,955	11,087	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	2,162	1,860	<b>3</b>
Chemicals (630)		0	<b>4</b>
Supplies and Expenses (640)	2,932	4,119	<b>5</b>
Repairs of Water Plant (650)	420	562	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,469</b>	<b>17,628</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	1,960	1,781	<b>8</b>
Office Supplies and Expenses (681)	2,294	2,191	<b>9</b>
Outside Services Employed (682)	6,199	1,383	<b>10</b>
Insurance Expense (684)	3,442	3,221	<b>11</b>
Employees Pensions and Benefits (686)		0	<b>12</b>
Regulatory Commission Expenses (688)		48	<b>13</b>
Miscellaneous General Expenses (689)	287	328	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>14,182</b>	<b>8,952</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>30,651</b>	<b>26,580</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		947	839	3
PSC Remainder Assessment		67	48	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>1,014</b>	<b>887</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	19,956		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	58,220		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>78,176</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	72,423		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,954		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>107,377</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	59,374		23
<b>Total Water Treatment Plant</b>	<b>59,374</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			19,956	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(58,220)	0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	(58,220)	19,956	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		(62,695)	9,728	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(23,441)	11,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	(86,136)	21,241	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			59,374	23
<b>Total Water Treatment Plant</b>	0	0	59,374	



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	76,117		26
Transmission and Distribution Mains (343)	162,489		27
Fire Mains (344)	0		28
Services (345)	14,818		29
Meters (346)	11,378		30
Hydrants (348)	12,949		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>277,751</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	212		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	977		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>1,189</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>523,867</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>523,867</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(51,362)	24,755 26
Transmission and Distribution Mains (343)	4,363	(138,790)	19,336 27
Fire Mains (344)			0 28
Services (345)		(9,811)	5,007 29
Meters (346)			11,378 30
Hydrants (348)	1,200	(8,890)	2,859 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,563</b>	<b>(208,853)</b>	<b>63,335</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			212 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			977 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,189</b>
<b>Total utility plant in service directly assignable</b>	<b>5,563</b>	<b>(353,209)</b>	<b>165,095</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>5,563</b>	<b>(353,209)</b>	<b>165,095</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<u>0</u>	<u>0</u>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<u>0</u>	<u>0</u>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<u>0</u>	<u>0</u>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<u>0</u>	<u>0</u>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		58,220	58,220	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>58,220</b>	<b>58,220</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		62,695	62,695	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		23,441	23,441	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>86,136</b>	<b>86,136</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		81,979	27
Fire Mains (344)			28
Services (345)			29
Meters (346)			30
Hydrants (348)		5,645	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>87,624</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>87,624</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>87,624</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		51,362	51,362 26
Transmission and Distribution Mains (343)		138,790	220,769 27
Fire Mains (344)			0 28
Services (345)		9,811	9,811 29
Meters (346)			0 30
Hydrants (348)		8,890	14,535 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>208,853</b>	<b>296,477</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>353,209</b>	<b>440,833</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>353,209</b>	<b>440,833</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,080	1,080	1
February			1,226	1,226	2
March			991	991	3
April			662	662	4
May			753	753	5
June			763	763	6
July			724	724	7
August			937	937	8
September			814	814	9
October			943	943	10
November			661	661	11
December			665	665	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>10,219</b>	<b>10,219</b>	
Less: Water sold				6,857	13
Volume pumped but not sold				3,362	14
Volume sold as a percent of volume pumped				67%	15
Volume used for water production, water quality and system maintenance				577	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				1,400	18
Total volume not sold but accounted for				1,977	19
Volume pumped but unaccounted for				1,385	20
Percent of water lost				14%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				104	23
Date of maximum: 10/31/2003					24
Cause of maximum:					25
Watering bridge deck to cure newly poured concrete					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7	26
Date of minimum: 11/7/2003					27
Total KWH used for pumping for the year				26,245	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
CORNER OF HWY 25 AND CTY RD 1	1	265	10	403,200	No	<b>1</b>
CREASER STREET	2	150	8	126,720	Yes	<b>2</b>



**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification	WELL 1	WELL 2	<b>1</b>
Location	WELL 1	WELL 2	<b>2</b>
Purpose	P	P	<b>3</b>
Destination	D	D	<b>4</b>
Pump Manufacturer	TONKA	GRUNDFOS	<b>5</b>
Year Installed	1991	2000	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	88	100	<b>8</b>
Pump Motor or Standby Engine Mfr	FRANKLIN	WESTINGHOUSE	<b>10</b>
Year Installed	1991	1978	<b>11</b>
Type	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	7	20	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>
Identification			<b>14</b>
Location			<b>15</b>
Purpose			<b>16</b>
Destination			<b>17</b>
Pump Manufacturer			<b>18</b>
Year Installed			<b>19</b>
Type			<b>20</b>
Actual Capacity (gpm)			<b>21</b>
Pump Motor or Standby Engine Mfr			<b>22</b>
Year Installed			<b>23</b>
Type			<b>24</b>
Horsepower			<b>25</b>
			<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	# 1		1
<b>RESERVOIRS, STANDPIPES</b>			<b>2</b>
<b>OR ELEVATED TANKS</b>			<b>3</b>
Type: R (reservoir), S (standpipe)			<b>4</b>
or ET (elevated tank)	ET		<b>5</b>
Year constructed	1978		<b>6</b>
Primary material (earthen, steel,			<b>7</b>
concrete, other)	STEEL		<b>8</b>
Elevation difference in feet			<b>9</b>
(See Headnote 3.)	138		<b>10</b>
Total capacity in gallons (actual)	50,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment			<b>13</b>
(gas, liquid, powder, other)			<b>14</b>
Points of application			<b>15</b>
(wellhouse, central facilities,			<b>16</b>
booster station, other)			<b>17</b>
Filters, type (gravity, pressure,			<b>18</b>
other, none)			<b>19</b>
Rated capacity of filter plant			<b>20</b>
(m.g.d.) (note: 1,200,000 gal/day			<b>21</b>
= 1.2 m.g.d.)			<b>22</b>
Is a corrosion control chemical			<b>23</b>
used (yes, no)?			<b>24</b>
Is water fluoridated (yes, no)?			<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	0	14			14
P	D	6.000	11,787		360	0	11,427
M	D	8.000	0	78			78
P	D	8.000	1,620	442	0	0	2,062
Total Within Municipality			13,407	534	360	0	13,581
Total Utility			13,407	534	360	0	13,581

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	72	0	0	0	72	7	1
M	1.000	2	0	0	0	2	0	2
M	1.500	2	0	0	0	2	0	3
M	2.000	3	0	0	0	3	0	4
<b>Total Utility</b>		<b>79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79</b>	<b>7</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	93	0	0	0	93	7	1
1.000	4	0	0	0	4	2	2
1.500	4	0	0	0	4	0	3
2.000	2	0	0	0	2	2	4
<b>Total:</b>	<b>103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103</b>	<b>11</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	70	9	0	2	0	12	93	1
1.000	0	2	0	1	0	1	4	2
1.500	0	2	0	1	0	1	4	3
2.000	0	1	0	0	0	1	2	4
<b>Total:</b>	<b>70</b>	<b>14</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>15</b>	<b>103</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	21	2	1		22	2
<b>Total Fire Hydrants</b>	<b>21</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>22</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	22
Number of distribution system valves end of year:	28
Number of distribution valves operated during year:	21

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C #682- During 2003, the utility relocated its water lines that were previously attached to the STH 25 bridge, therefore they incurred a large amount of expense.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

The adjustments are made in accordance with 05-US-105

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

The adjustments are made in accordance with 05-US-105

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions for the year were financed through a combination of contributions in aid of construction from Rural Development and through borrowings of the utility.

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